

**INDEX TO
THE COUNTY BULLETIN
(389 through 436)**

Bulletin

ABANDONED VEHICLES (IC 9-22-1)	
ACCESS TO PUBLIC RECORDS (IC 5-14-3)	
ACCIDENT REPORTS FUND (IC 9-26-9-3)	425-7 and 8
ADMINISTRATIVE RULE 81. FACSIMILE TRANSMISSION FEE	435-3
ADOPTION MEDICAL HISTORY FEES (IC 31-19-20-3 and IC 31-19-24-5)	
ADVANCE TAX SETTLEMENT (See Taxation)	
ADVERTISING AND NOTICES (See Legal Advertising)	
AGRICULTURAL AGENT (See Cooperative Extension Service)	
AGRICULTURAL ASSOCIATIONS, FAIRS AND 4-H CLUBS Allowance by County	393-5
AIRCRAFT LICENSE EXCISE TAX (IC 6-6-6.5)	
AIR POLLUTION (IC 36-8-2-8)	
AIRPORTS (See Aviation Board)	
ALCOHOL AND DRUG SERVICES PROGRAM (IC 12-23-14)	
ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES	392-3 thru 5; 426-3 and 4
AMBULANCE SERVICE (IC 16-31-5-1)	
AMERICAL RESCUE PLAN ACT (ARPA) Appropriations Interest Earned Memo	428-9 428-13 and 14
ANNUAL REPORT (AR) (IC 36-2-2-19) (IC 5-11-1-4) Supplemental Annual Report	391-5 and 6, 412-5
APPLICATION TO PAY	395-4
APPROPRIATIONS Additional Bond Proceeds (IC 5-1-2-1) Bridge Construction and Repair (IC 36-1-12-8) Contracts - Required Before Award of (IC 36-2-6-12) Corrections and Refunds - Restoration of Appropriation (IC 6-1.1-17 and IC 6-1.1-18) Emergency Telephone System Fund Encumbrances - Appropriations Carried Forward	419-6 thru 7 393-5 and 6 397-7; 391-3; 394-3; 402-2; 407-3; 412-6; 419-7; 424-6

	<u>Bulletin</u>
APPROPRIATIONS (continued)	
Home rule	391-5
Insurance Benefits (IC 6-1.1-18-7)	411-5; 413-6; 419-8
Required by County Council Only	419-5
Refunds	411-5; 413-6,
Transfers of	407-5; 419-7
When Not Required	406-2 and 3; 419-6
APPROVAL OF FORM REQUIREMENTS	392-9 thru 11
ARRA INCENTIVE FUNDS	409-6
ASSESSOR - COUNTY	
Mileage - County Assessor and Deputies (IC 36-2-7-5, 6 and 7)	
Per Diem and Mileage - Attending Meetings of DLGF (IC 6-1.1-35-3)	
Salary (See Salaries and Wages)	429-11
Determining Land Value	403-7
ASSESSORS - TOWNSHIP	
Bond - Amount and Approval (IC 5-4-1)	
Bond Premium - Payment of	403-4
Books and Supplies	403-4
Deputies and Employees	
Compensation (See Salaries and Wages)	
Mileage (IC 36-6-8-9)	
Reassessment Per Diem Compensation (IC 36-6-8-5)	
Salaries' (See Salaries and Wages)	
Assessment Registration Notices	392-7
ASSIGNMENT OF WAGES	
AUDITOR	
Clerk of the Board of County Commissioners (IC 36-2-2-11)	394-3
Deputies Salaries (See Salaries and Wages)	
Endorsement on Deeds (IC 36-2-9-18)	
Mileage (See County Officers)	
Questions from 2013 Fall Conference	391-7 thru 11
Questions from 2014 Spring and Fall Conference	393-19 thru 38
Questions from 2015 Spring Conference	399-14 thru 23
Questions from 2015 Fall Conference	399-33 thru 40
Questions from 2016 Spring Conference	400-12 thru 20
Questions from 2016 Fall Conference	402-7 thru 17
Questions from 2017 Spring Conference	403-7 thru 23
Questions from 2017 Fall Conference	407-16 thru 27
Questions from 2018 Fall Conference	409-12 thru 12
Questions from 2019 Fall Conference	414-5 thru 14
Questions from 2020 Spring Virtual Conference	420-13 thru 14
Questions from 2020 Fall Virtual Conference	423-1 thru 9
Questions from 2021 Spring Conference	426-10 thru 13
Questions from 2021 Fall Conference	429-13 thru 15
Questions from 2021 Fall Conference	434-6 thru 11
Questions from 2023 Spring Conference	436-10 thru 21
Salary (See Salaries and Wages)	
AUDITORS INELIGIBLE DEDUCTION FUND	391-6

AVIATION BOARD (IC 8-22-2)

BACKUPS 420-912

BAIL (IC 35-33-8)

BANK RECONCILEMENTS, MONTHLY 417-6; 424-6

BANK/CREDIT CARD PAYMENTS TO COUNTIES 390-9 and 10

BIDS AND CONTRACTS (See Purchases, Printing Contracts,
Highway Purchases and Public Works Contracts)

BOARD OF COUNTY COMMISSIONERS

Auditor to Serve as Clerk of Board (36-2-2-11) 394-3

County Administrator - Appointment of (IC 36-2-2-14)

Meetings, Date of 391-3; 394-2

Mileage (See County Officers)

Salary (See Salaries and Wages)

BOARD OF FINANCE (See Public Funds)

Annual Meeting 399-6

BOAT EXCISE TAX (IC 6-6-11)

BOAT EXCISE TAX FUNDS 419-4

BOND FUNDS

Premium and Accrued Interest - Disposition of 393-5

BONDS (See Official Bonds)

BORROWING 393-3

BRIDGES

Construction and Repair - Appropriation itemized 393- 5 and 6

Covered Bridges (IC 8-14-1-10)

Cumulative Bridge Fund (IC 8-16-3) 393-6

BUDGET TRANSFERS 407-5

BUILDINGS (See Public Works Contracts)

BURIAL OF MEMBERS OF ARMED FORCES

Allowance for Setting Grave Marker 402-5

CAPITAL ASSETS

394-10; 409-7;
419- 11 thru 12;
422-7 thru 8;
429-9 and 10;
434-5

CAPITAL IMPROVEMENT BOARDS (IC 36-10-8-1)

CASH CHANGE AND PETTY CASH FUNDS (IC 36-1-8-2 and 3) 431-5

	<u>Bulletin</u>
CEMETERIES	
Acceptance of Funds Deposited with County	403-5 and 6
Capital Assets	419-11
Care by County	403-5 and 6
County Cemetery Commission	403-5 and 6
Investment of Unloaned Funds	403-5 and 6
Payment of Interest on Funds in Trust	403-5 and 6
Trust Funds - Return of	403-5 and 6
CERTIFIED MAIL	
Permitted Instead of Registered (IC 1-1-7-1)	
CHANGE IN COMPENSATION FOR ELECTED OFFICIALS IN COUNTIES (IC 36-2-5-13)	431-9
CHANGE OF VENUE	
Fee	417-3,
Items Chargeable (IC 34-35-5-2)	397-7 and 8
Trial Defined (IC 34-35-5-2)	
CHART OF ACCOUNTS	420-11 thru 12 424-3; 436-7
CHILD LABOR LAW RESTRICTIONS (IC 20-33-3)	
CITY AND TOWN COURT COST FUND	393-13 424-7 and 8
CLAIMS	
Advertising Requirements	
Certification (IC 5-11-10)	
Signatures	417-3; 432-8
CLERK OF CIRCUIT COURT	
Bank/Credit Card Payments	394-7
Bond Administration Fee	429-8
Court Costs – Governmental Units	400-2
Election Results	411-6
Judgment - Calculation of Interest	394-3
Mileage (See County Officers)	
Overweight Vehicle Fines and Judgements Collected	411-4; 413-6
Questions from 2013 Annual Conference	390-20 thru 25
Questions from 2014 Annual Conference	393-44 thru 50
Questions from 2015 Annual Conference	399-23 thru 27
Questions from 2016 Annual Conference	400-20 thru 22
Questions from 2017 Annual Conference	406-6 thru 13
Questions from 2018 Annual Conference	409-19 thru 21
Questions from 2019 Annual Conference	416-9 thru 11
Questions from 2021 Annual Conference	428-11
Record Perpetuation Fund	394-7; 401-11; 422-7; 436-5
Recording Bail Bonds	400-5 and 6
Salaries (See Salaries and Wages)	
Special Death Benefit Fee	399-13 and 14
Support Docket Fees	399-11 and 12
Support Order - Residence Changed	409-4
Sub-Agents Appointed by Clerks of Circuit Court to Sell Finish and Game License	409-3
COMMISSARY FUND – SEMIANNUAL REPORTS	412-5
COMMISSIONERS (See Board of County Commissioners)	

COMMISSION ON PUBLIC RECORDS (IC 5-15-5.1)

COMMISSIONS ON VENDING MACHINES

[390-2 and 3](#)

COMMUNITY CORRECTIONS PROGRAM GRANTS

[417-4](#)
[401-13 and 14](#)

COMMUNITY HEALTH PLANNING (See Health Department)

COMPENSATION

Annual Salaries – Proper Payments
Employee Employed in More Than One Position
County Commissioners Compensation

[436-5 and 6](#)
[392-7](#)
[403-3](#)

COMPENSATORY TIME - FSLA

[407-6 and 7](#)

CONFLICT OF INTEREST

[396-2; 428-2](#)

CONGRESSIONAL SCHOOL FUND INTEREST

[419-4](#)

CONSERVANCY DISTRICTS (IC 14-33)

CONTRACT CONFLICT (IC 36-1-21)

CONTRACTS (See Purchases, Printing Contracts, Public Works Contract)

COOPERATIVE EXTENSION SERVICE (IC 21-46-5)

COOPERATIVE UNDERTAKINGS BETWEEN GOVERNMENTAL UNITS

Agreement to Provide Services and Facilities (IC 36-1-7)
Contracts Between Governmental Units for Supplies and
Services (IC 36-1-7)
Contracts with Cities and Towns for Streets and Highways (IC 36-1-7)
Interlocal Cooperation Act (IC 36-1-7)

COPY FEES

CORONER

Autopsies
No Payment to Coroner for
Physician to Perform - Fee (IC 36-2-14-6)
Mileage (See County Officers)
Monies Found on Deceased Persons (IC 36-2-14-11)
Salaries (See Salaries and Wages)
Training and Continuing Education Fee (IC 16-37-1-9)
Witness Fees (IC 36-2-14-8)

[393-2 and 3](#)

COST SAVING INCENTIVE PROGRAM (36-1-13)

[390-11](#)

COUNTY ADMINISTRATOR (IC 36-2-2-14)

COUNTY COMMISSIONERS (See Board of County Commissioners)

COUNTY COUNCIL

Mileage (See County Officers)
Notice - Annual and Special Meetings (IC 36-2-3-7)
Salary of Council Members (See Salaries and Wages)
Salaries and Wages of Officers and Employees Paid by
County (IC 36-2-5-3)
Term

[393-7; 422-3](#)

[403-5](#)

COUNTY DEPARTMENT OF BUILDINGS (IC 36-7-8)	
COUNTY ELECTED OFFICIALS TRAINING FUND	430-9
COUNTY EXTRADITION FUND	392-10
COUNTY HIGHWAY ENGINEER (See Highways, County)	
COUNTY HOME	
Charges	393- 3 and 4
Maintenance Ledger	393-3
Report of Superintendent	393-3
COUNTY INCOME TAXES (IC 6-3.5)	
CEDIT – Capital Improvement Plan	400-4 and 5
COUNTY LANDFILL (IC 36-9-30)	
(See Solid Waste Disposal)	
COUNTY LAW ENFORCEMENT EDUCATION FUND	401-11 thru 13 409-2
COUNTY MISDEMEANANT FUND (IC 11-12-6 Repealed in 2015)	398-3; 399-12; 401-5
Deposit and Users	
COUNTY OFFICERS (See Agricultural Agent, Assessor, Auditor, Board of County Commissioners, Board of Education, Clerk of Circuit Court, Coroner, County Council, Recorder, Sheriff, Superintendent of Schools, Surveyor, and Treasurer)	
Changing Compensation	429-4
Meetings Called by State Board of Accounts (IC 5-11-14)	
Mileage Allowances - Elected Officials - Except Sheriff (IC 36-2-7-3)	
Mileage Allowances - Sheriff (IC 36-2-7-4)	
Salaries (IC 36-2-5-3)	
Salaries (See Salaries and Wages)	
Terms	403-4
COUNTY OWNED PROPERTY	
Leases of (IC 36-1-11-10)	
Sale of - Procedure	397-11; and 12 393-16 thru 18
COUNTY USER FEE FUND	417-4 and 5 412-6; 426-2 and 3
COURT EMPLOYEES	413-8
COURT FEES	
Child Restraint System Penalties	396-2
Civil and Small Claim Service Charges	396-2
Document Fee	394-7

COURT FEES (continued)	
Hardship	419-12 thru 13
Late Payment Fee	394-7; 428-8
Partial Payments of Criminal Court Costs and Fees	407-12
COURT COST - GOVERNMENTAL UNITS	400-2
COURT GRANTS	431-8
COURT REPORTERS, TRANSCRIPT PREPARATION	401-3 and 4
COURTS	
Appointment and Compensation of Attorneys for Poor Persons (IC 33-40-2)	
Child Restraint System Penalties	396-2
Jurors - Per Diem and Mileage (IC 33-37-10-1)	
Late Payment Fees (IC 33-37-5-22)	394-7; 428-8
Small Claims - Trial by Jury	413-4
Temporary Judges	397-2; 393-14
Traffic Violations Bureau	431-2 and 3
COURT MARTIAL FINES (IC 10-16-9-3)	392-2
CREDIT CARDS, SERVICE CHARGE	
Unauthorized charges	398-4
CUMULATIVE BUILDING FUNDS	435-5 and 6
Bridges (IC 8-16-3)	
Capital Improvement (IC 36-9-14.5)	
Courthouse (IC 36-9-14)	
Jails (IC 36-9-15)	
Capital Development (IC 36-9-15.5)	
DLGF Authority in Fixing Levy (IC 6-1.1-17-16.5)	
CYBERSECURITY	428-9
DEAF SCHOOL (See Blind and Deaf Schools)	
DEATH DEEDS	420-4
DEATH AND MORTGAGE RELEASE LISTS	432-4
DECEASED PERSON – MONEY FOUND ON (IC 36-2-14-11)	
DECEASED PERSON - PAYMENT OF MONEY DUE	432-5 and 6
DEFERRAL PROGRAM	428-6 and 7; 429-5
DEFERRED COMPENSATION (IC 5-10-1.1)	409-2 thru 3
DELINQUENT TAXES (See Taxation and Tax Sales)	
DEPOSITORIES (See Public Funds)	
DEPUTY COUNTY OFFICERS	
Number and Salaries (IC 36-2-5-3)	
DESTRUCTION OF CANCELLED BONDS AND COUPONS	428-8 and 9

	<u>Bulletin</u>
DETERMINING LAND VALUES	403-7
DISABLED VETERAN - CREDIT AGAINST LICENSE EXCISE TAX	402-6
DISASTER RELIEF FUNDS – ACCOUNTING AND BUDGETING	396-2; 420-4
DISASTER RECOVERY AND BACKUPS	430-9
DISBURSING (Offices of County Auditor & Treasurer)	426-8
DISINTERMENT, DISENTOMBMENT, AND DISINURNMENT	435-4
DOC REIMBURSEMENT TO COUNTIES FOR HOUSING STATE PRISONERS	392-7
DOCUMENT FEES – COUNTY COURT	394-7
DOG POUNDS (IC 36-8-2-6) AND DOG TAX (IC 6-9-39)	
DONATIONS	411-6
DONATIONS TO FOUNDATIONS	424-6
DORMANT FUNDS	397-5 and 6
DRAINAGE FUNDS (See Accounting Manual for Public Drainage Funds)	
Drainage Construction and Maintenance	394-5 and 6 399-7
Use of Own Work Force	401-5
Expenses	394-5; 399-6
Advancing General Drain Improvement Money	399-7
Maintenance Expense	399-7
Penalties on Delinquent Assessments	399-7
DRUG FREE COMMUNITY FUND (County)	392-5 and 6; 396-3 thru 5 420-7 thru 8 422-4 thru 5
DUNS NUMBER	391-5
ENTITY ANNUAL REPORT (E-1) (IC 5-11-1-4)	401-15 and 16 402-7
ECONOMIC DEVELOPMENT COMMISSIONS (IC 36-7-12)	
EDIT	393-19
EDUCATION LICENSE PLATE FEE	408- 3 and 4
ELECTED OFFICE AND BEING EMPLOYED (IC 3-5-9)	
ELECTIONS	
Board of Absent Voters - Compensation (IC 3-11-10-38)	
Campaign Finance Report Civil Penalty	408- 4 thru 6
City Elections	
Billing and Reimbursement to County Apportionment Work Sheet	393-18
Election and Registration Fund	394-5
Instructional Meetings	407-3 and 4
Precinct Officers	
Compensation (IC 3-6-6-25)	

ELECTIONS (Continued)

Registration of Voters

Compensation of Officers and Assistants (IC 3-7-12)

Voting Machine Cumulative Fund (IC 3-11-6)

ELECTRONIC FUNDS TRANSFER

395-2; 397-2
411-6

ELECTRONIC FUNDS TRANSFER OF STATE AND COUNTY TAXES

395-2

ELECTRONIC MAP GENERATION FUND (IC 5-14-3-8.5)

436-4

ELECTRONIC PAYMENT OF VENDOR CLAIMS

411-6

EMERGENCY TELEPHONE SYSTEM FEES

397-7

ENHANCED ACCESS FUND (IC 5-14-3-8.3)

436-4

ESTIMATED COST OF FIXED ASSETS

394-10

EXAMINATION OF RECORDS

Reports of (IC 5-11-5)

(IC 5-11-4-3)

401-14 and 15;
409-6; 436-8

EXTRADITION OF PRISONERS (IC 35-33-14)

397-10

FAIR LABOR STANDARDS ACT

407-6 and 7

FAIRS (See Agricultural Associations, Fairs, and 4-H Clubs)

FEDERAL AUDIT REQUIREMENTS

401-4

FEDERAL DATA COLLECTION FORMS

431-7 and 8

FEDERAL DIESEL FUEL EXCISE TAX

FEDERAL GRANTS (Accounting for)

425-11

FEDERAL REIMBURSEMENT FOR HOUSING FEDERAL PRISONERS

419-3; 425-9

FEDERAL EXCISE TAX

401-2 and 3

FIELD EXAMINER IDENTIFICATION

422-2

FINANCIAL ASSISTANCE TO ENTITIES

Non-governmental Entities

390-12
401-15 and 16;
402-7

FINANCIAL STATEMENTS (IC 36-2-2-19)

FIRE PROTECTION DISTRICTS (IC 36-8-11)

FIREARMS - DEALER'S LICENSE

401-5

FIREARMS TRAINING FUND

420-4

FLOOD CONTROL ACT (IC 14-28)

	<u>Bulletin</u>
FORESTRY FUNDS AND LANDS	
Distributions	401-10
FORMS AND RECORDS	
Approval of by State Board of Accounts	420-2; 392-9 thru 11
Inspection	435-3
Microfilming (IC 5-15-1-1)	
FRAUD ALERT	
Abbreviation of the year 2020	419-11
FUGITIVES, RETURN OF	
Uniform Criminal Extradition Act (IC 35-33-10)	
FUNDS (See Public Funds)	
FUNDS, CREATING NEW	424-4 thru 5; 429-6 and 7
GAO INDEPENDENCE STANDARD	391-4
GASB 68 – ACCOUNTING AND FINANCIAL REPORTING FOR PENSIONS	391-12 393-50 thru 52
GATEWAY UPLOADS	425-10
GHOST EMPLOYMENT	432-8
GIFT BASKETS AND DOOR PRIZES	428-10
GRANT ANTICIPATION NOTES (IC 5-19-1.5)	
GUARANTEED ENERGY SAVINGS CONTRACTS	426-6
GUARDIAN AD LITEM/COURT (IC 31-15-6)	
APPOINTED SPECIAL ADVOCATE SERVICES (IC 31-40-3)	
HEALTH DEPARTMENT, COUNTY	
Board of Health Appointments	405-1
Compensation of Officers and Employees (IC 16-20-1-15 and IC 36-2-5-3)	
Home Health Care Programs (IC 16-19-3-21)	
Public Health Nursing Association - Aid to (IC 16-20-7)	
HIGHWAYS, COUNTY	
Accounting System, for Local Road and Streets (IC 8-17-4.1)	
Community Crossings Grant	404-2; 404-26 thru 29; 407-8
Construction and Repair (IC 36-1-12)	
Engineer (IC 8-17-5)	403-3; 422-3
Expenses Not to be Paid from County General	394-5
Operational Report	394-9; 398-3; 404-25; 407-2; 412-4
Private Road Work	397-12 and 13
Railroad Crossings - Maintenance Costs (IC 8-6-12-1)	
Supervisor	
Salary (See Salaries and Wages)	

HIGHWAYS, STATE (See State Highway Department)

HOLIDAYS (IC 1-1-9-1)

HOLIDAYS, MEETINGS ON (IC 1-1-9-1)

HOME RULE

Appropriations

428-4 thru 6

391-5

HOSPITALS - COUNTY (IC 16-22-2)

Hospital Building Authority (IC 16-22-6)

HOURS WORKED, RECORD OF

397-2; 436-5

HOUSING AUTHORITIES (IC 36-7-18)

INCREMENT TAX - FORESTRY LANDS

393-7

INFRACTION JUDGMENT FUND

399-8; 428-6

INNKEEPER'S TAX (IC 6-9)

404-2 and 3

INSANE (See Psychiatric Persons)

INSPECTION OF MOTOR VEHICLES PRIOR TO REGISTRATION

400-2 thru 4

INSPECTOR OF WEIGHTS AND MEASURERS (See Weights
and Measures)

393-2

INSURANCE

Group Insurance Law (IC 5-10-8)

Money Received for Covered Damages

Payment by Public Employers of Group Health Insurance Premiums

Fraud Schemes

429-4

435-5

412-8

INTEREST, ALLOCATION TO GENERAL AND HIGHWAY FUNDS

INTEREST EARNED ON ISETS ACCOUNTS

404-3

INTEREST ON PAYMENTS FOR ROAD WORK (IC 36-1-12-17)

390-11; 420-5

INTEREST ON PUBLIC CONTRACTS WHEN NOT PAID TIMELY

390-4 and 5

INTEREST RATES ON JUDGMENTS

394-3

INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS

394-8 and 9

398-2 and 3; 402-3

407-15 thru 16;

412-8; 417-7;

424-8 and 9;

429-8 and 9; 434-4

INTERGOVERNMENTAL AGREEMENTS (See Cooperative
Undertakings Between Governmental Units)

INTERLOCAL AGREEMENTS

414-2

INTERNAL CONTROLS (IC 5-11-1-27)

Standards Manual

Timeline

436-2 and 3

398-5

399-3 thru 4

INVESTMENTS (See Public Funds)

INSURANCE FRAUD SCHEMES

412-8

JAILS

Prisoners - Employment of (IC 11-12-5-3)

Jail Booking Fees

398-4

JUDICIAL CIRCUIT CLASSES

400-29; 404-24;
409-22; 428-12;
436-22 and 23

JUDGES OF COURTS, SPECIAL (See Courts)

JURORS (See Courts)

LANDFILL CLOSURE/POST CLOSURE TRUST FUND

419-3

LATE PAYMENT FEES – COUNTY COURTS

394-7; 428-8

LAWS

2013 Digest

389

2017 Digest

405

2018 Digest

410

2019 Digest

415

2020 Digest

421

2021 Digest

427

LAW ENFORCEMENT ACADEMY BUILDING FUND

Prosecutor's Fees - Credited to (IC 33-37-5-8)

LAW ENFORCEMENT CONTINUING EDUCATION FEES

393-7 thru 9
409-2

LAW ENFORCEMENT TRAINING PROGRAM

Appropriation by County of Travel Expense (IC 10-11-6-1)

405-1

LEASE PURCHASE AGREEMENTS

401-10; 407-13

LEAVE OF ABSENCE

Indiana National Guard or Reserves

393-9; 409-3 and 4

LEAVE POLICIES - ELECTED OFFICIALS

407-7; 413-5

LEGAL ADVERTISING

General

Newspapers, Qualifications of

395-3

419-8 thru 9

Rates

2014

391-3, 13 thru 17

2015

394-11 thru 15

2016

398-10 thru 14

2017

402-3, 20-25;

2018

407-3, 28 thru 33;

2019

412-6, 16 thru 22;

2020

417-2, 3, 8 thru 15;

2021

424-10 thru 17

2022

429-3, 21 thru 29

2023

434-12 thru 20

LEVY EXCESS FUND	430-6
LICENSES	
Bail Agents and Recovery Agents Licenses	411-4; 413-6
Hunting, Trapping, and Fishing	409-3
Liquor License - Transfers and Renewals	390-3 and 4
Transient Merchant IC 25-37	
Veteran's Exemption IC 25-25	
LICENSE PLATES	
Governmental Owned Vehicles (IC 9-18-3-1)	
LIQUOR PERMITS	390-3 and 4
LOANS BETWEEN FUNDS (IC 36-1-8-4)	430-4 and 5
LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND	435-6
LOCAL ROAD AND STREET ACCOUNT – APPROVED USES OF DISTRIBUTIONS	428-8
LOCAL INCOME TAX	
CEDIT – Capital Improvement Plan	400-4 and 5
Changes	400-2; 409-5 and 6
Supplemental Distributions	404-1; 406-4 and 5
LUCRATIVE OFFICES	
Attorney General Opinions	432-7
Holding of Two Lucrative Offices Prohibited	391-4
MANDATE OF FUNDS	431-7
MEMORIAL DAY EXPENSE (IC 10-18-8)	
MENTAL HEALTH AND RETARDATION CENTERS	
Community Mental Health Center (IC 12-29-2)	
Mental Retardation Center and other Developmental Disabilities Centers (IC 12-29)	
MENTAL PATIENTS (See Psychiatric Persons)	
MILEAGE OF COUNTY OFFICERS (See County Officers)	
Claim	392-3
Rates	391-3; 393-16; 429-4; 434-3
MILITARY FINES (See Court Martial Fines)	392-2
MISAPPROPRIATION – REPORTING	407-9; 412-7; 429-12 and 13
MOBILE HOMES (See Taxation)	
MONIES FOUND ON DECEASED PERSONS (IC 36-2-14-11)	
MONTHLY REPORTS OF COUNTY TREASURER AND CLERK OF THE CIRCUIT COURT	402-5
MONTHLY AND ANNUAL ENGAGEMENT UPLOADS	412-3 thru 4

MORTGAGE RELEASES (See Recorder)

MOTOR VEHICLES

Inspection Prior to Registration

Overweight Vehicles (IC 9-20-18-12)

Penalties Collected for Failure to Timely Register

[419-9 thru 10](#)

MOTOR VEHICLE HIGHWAY FUND

[422-8](#)

MOTOR VEHICLE EXCISE TAX (IC 6-6-5)

MOVING TRAFFIC VIOLATIONS

[394-3 and 4](#)

NEPOTISM (IC 36-1-20.2)

NEW HIRES

[407-8](#)

NEWSPAPERS (See Legal Advertising)

NUISANCE PROPERTIES – LIENS

[390-8 and 9](#)

OFFICIAL BONDS

General Provisions

Township Trustee (IC 5-4-1)

[397-13 thru 17](#)

OPEN DOOR LAW (IC 5-14-1.5)

OPIOID SETTLEMENT (IC 4-6-15)

[432-8](#)

OPTICAL IMAGED CHECKS

[408-6 and 7](#)

OTHER INFORMATION – REGULATORY BASIS

[431-9](#)

OUTSTANDING WARRANTS (See Warrants)

PARK AND RECREATION LAW (IC 36-10-3)

Non-reverting Capital and Operating Fund

[431-3 and 4](#)

PARTIAL PAYMENTS OF CRIMINAL COURT COSTS AND FEES

[407-12](#)

PAYMENT OF EMPLOYEES DURING ABSENCE

Due to Compensable Injury

[407-10](#)

PAYMENT OF PUBLICATION OF PUBLIC NOTICES - PENALTY FOR VIOLATION

[401-6](#)

PAYMENT TO BANK OF COMPENSATION DUE EMPLOYEES

[435-4](#)

PAYROLLS (See Salaries and Wages)

PENSION NOTE DISCLOSURE

[417-7](#)

PER DIEM TO MEMBERS OF AREA PLAN COMMISSION AND BOARDS
OF ZONING APPEALS

[401-11](#)

PERPTUATION FUNDS (USES)

[422-7](#)

PETITION

Petition for a Public Question

Petition/Remonstrance vs Petition for a Public Question

[409-5](#)

[413-7, 411-5](#)

PETTY CASH AND CHANGE FUNDS (IC 36-1-8-2 and 3)

[431-5](#)

PLANNING AND ZONING

Area Planning Departments (IC 36-7-4)

PLATS

Maintaining
Recording of

401-4 and 5
409-2

POLITICAL AND PERSONAL EXPENDITURES PROHIBITED

411-3; 413-4

POWERS OF ATTORNEY

PRECIOUS METAL DEALER REGISTRATION

392-7 and 8

PRESCRIBED FORMS

Spreadsheet Utilization to Generate Exact Replicas

436-6
432-7

PRISONERS

Expense of Trial of Inmates of State Penal Institutions -
Paid by State (IC 33-37-2-4)

PROBATION OFFICERS

Salaries (IC 31-31-5-2)
State Aid for Probation Services (IC 11-13-2)

PROBATION SERVICES FUND

Administrative Fee on Collections of Probation User's Fees
Adult Supplemental
Juvenile Supplemental

395-8
430-7
430-6

PROCUREMENT CARDS

394-8

PROCUREMENT OF SERVICES - ARCHITECTS, ENGINEERS, AND LAND SURVEYORS

399-4

PROPERTY, COUNTY (See County Owned Property)

Disposal

405-2

PROSECUTING ATTORNEY

Bad Check Accounts
Claims and Allowances
Conferences Called by Attorney General, Expense
for Attending
Counties - Membership Dues
Deferral Program

Deputies - Salaries - Budget (IC 33-39-6-2)
Disciplinary Fees
Disclosure Statement
Disposal of Property
Investigators (IC 33-39-4-1)
Number of Employees and Salaries
Office Space
Pretrial Diversion Program
Public Employees Retirement - Inclusion (IC 5-10.3-7-1)
Purchases
Salaries (IC 33-39-6-5)
Schools and Conferences - Expense Attending
Special Prosecutors

399-10
399-9

413-4

428-6 and 7;
429-5
413-3 and 4

399-8
399-9

399-8
399-9
399-10

399-9 and 10
399-8
413-3
392-2 and 3;
393-14; 413-3;

PSYCHIATRIC PERSONS

Clothing Furnished by State Hospitals
(IC 12-24-6)

PUBLIC FUNDS

Approved Depositories 422-2; 402-4
Board of Finance, Members, Organization, Dates (IC 5-13-7) 399-6
Contracts With Banks or Trust Companies for
Services (IC 28-1-24)
Daily Deposits Required 402-4
Deposit of 407-4;
408-7
394-4
Investment Cash Management System 417- 3 thru 4;
Investments (IC 5-13-1) 407-14 thru 15;
408-7
399-8
Investments in Repurchase Agreements
Money Market Mutual Funds
Safekeeping Receipts 422-2; 407-7 and 8
Temporary Loans
Tax Anticipation Warrants or Notes
(IC 36-2-6-18, 19 and 20)
Temporary Advancements Between Funds (IC 36-1-8-4)

PUBLIC HEALTH NURSING ASSOCIATIONS - AID TO (IC 16-1-5.5)

PUBLIC NATURE OF RECORDS 422-3; 409-3
435-3

PUBLIC NOTICE ADVERTISING 399-5 and 6
401-6

PUBLIC OFFICIALS

Meetings Called by State Board of Accounts (IC 5-11-14-1)

PUBLIC RECORDS (See Commission on Public Records) 435-3

PUBLIC WORKS CONTRACTS (Also See Purchases) (IC 36-1-12)

Emergencies
Gross Income Tax - Out-of-State Contractors (IC 6-2.1-6-1)
Interest for Late Payments 390-4 thru 5;
420-5
Projects Over \$200,000 - Bond of Contractor 420-5 thru 7
Projects Over \$200,000 - Performance Bonds 420-5 thru 7
Projects over \$2,000,000 395-5
Report of Construction and Service Contracts 420-5
Retainage 432-2 thru 4;
420-5
Use of Own Work Force 417- 5 thru 6
Under \$150,000 420- 5 thru 7

**PURCHASES (Also See Highway Purchases, Printing
Contracts and Public Works Contracts)**

Advertising 435-4
Bids and Contracts - General Provisions of Law (IC 36-1-9) 393-9
Cancellation or Rejection of Bids 414-2
Computer Hardware and Software 393-15 thru 16

PURCHASES (Also See Highway Purchases, Printing
Contracts and Public Works Contracts) (Continued)

Contracts Renewal	
Department of Correction – Purchases from (IC 5-22-11)	
Emergencies	431-5 and 6
Intergovernmental Cooperative Purchasing (IC 36-1-7)	
Legal Authority to Contract	396-3
Petroleum Products	390-5
Purchasing Law (IC 5-22-1)	428-3
Specifications	393-9

PURDUE ROAD SCHOOL 430-3

Commissioners' Attending - Expenses Allowed (IC 8-17-7-7)	
Highway Engineer and Highway Supervisor (IC 8-17-3-10)	
Surveyor (IC 36-9-8-2)	

RAILROAD CROSSINGS

Collection of Costs of Maintenance (IC 8-6-12-1)	
--	--

RAINY DAY FUND 390-10 and 11;
397-6

RANSOMWARE, HOW TO AVOID 401-3

REAL ESTATE, COUNTY (See County Owned Property)

REASSESSMENT FUND, INVESTMENT OF (IC 6-1.1-4-28.5) 431-6; 436-5

RECONCILING – AUDITOR & TREASURER 426-8

RECORD OF HOURS WORKED 392-7; 393-15;
397-2; 414-2;
436-5

RECORDER

Escrow Accounts	429-11
Exempt Documents for Fees	426-6
Expunging of Records	
Mileage (See County Officers)	
Mortgage Fee (IC 24-9-9-1)	393-18
Nonconforming Fee	
Questions from 2014 Annual Conference	393-49 thru 50
Corrections to 2010 Q & A	396-3
Questions from 2015 Annual Conference	396-5 thru 8
Questions from 2016 Annual Conference	400-6 thru 12
Questions from 2017 Annual Conference	404-5 thru 23
Questions from 2018 Annual Conference	409-8 thru 11
Questions from 2019 Annual Conference	414-3 thru 5
Questions from 2020 Virtual Conference	422-10 and 11
Questions from 2021 Annual Conference	426-9 and 10
Questions from 2023 Annual Conference	436-8 thru 10
Recording Copies	432-2
Salaries (See Salaries and Wages)	
Records Perpetuation Fund (IC 36-2-7-10)	422-7; 428-10
Redacting of Social Security Numbers	400-6
Training	
Transcript Preparation	401-3 and 4
UCC Fees	425-10

RECORDS (See Forms and Records)

RECORDS COMMISSION (See Commission on Public Records)

RECEIPTING

Inspection of Motor Vehicles

400-3 and 4

Offices of County Auditor & Treasurer

406-3 thru 4;

408-7 thru 8;

426-6 thru 7

REFUSE DISPOSAL (IC 36-9-30)

REGISTRATION OF VOTERS (See Elections)

REMITTANCES TO THE COUNTY (Report of Collections)

429-5 and 6

REMOTE DEPOSITS

434-3

REPORTS OF NAMES AND COMPENSATION OF OFFICERS AND EMPLOYEES

391-3; 394-2,

412-5; 429-2 & 3

434-3

RETURN OF FUGITIVES (See Fugitives, Return of)

RIGHT-OF-WAY GRANTS

Assessment of Property (IC 6-1.1-4-14)

SAFETY BELT VIOLATIONS

Child Restraint System Penalties (IC 34-28-5-4)

Seatbelt Violations (IC 9-19-10)

407-9; 432-8

SALARIES AND WAGES

Assignment of Wages (IC 22-2-6)

Compensable Injury

407-10

County Officers, Deputies, Employees

Changes - After Being Fixed

Ordinance Fixing - Separate Ordinance

Required (IC 36-2-5-3)

Direct Deposit

435-4

Employee vs. Independent Contractor

406-5 and 6

Group Health Insurance

435-5

Not Payable in Advance

409-3

Manner of Payment

409-3

Payroll Issues

395-8 and 9;

398-3 and 4;

436-6 and 7

Record of Hours Worked

393-15

Statement of Receipts, Disbursements, & Wages & Compensation

407-3

Township Officers and Employees (IC 36-6-6-10)

SALES DISCLOSURE FEE AND FUND (IC 6-1.1-5.5)

436-3

SALES TAX - EXEMPTIONS

401-3

SANITARY LANDFILL (IC 36-9-30)

Township - No Authority to Provide

SCHOOL BUS CONVENIENCES (Turnarounds)

425-2

SCHOOL FUNDS

Investment of (See Public Funds)

County Borrowing

393-3

INDEX TO THE COUNTY BULLETIN - Page 19

SEIZED PROPERTY (Accounting for)	Bulletin 416-8
SETTLEMENTS (See Taxation)	
SEWER CHARGES, COLLECTION OF DELINQUENTS	
Penalties After Certification	407-5
Sewer Liens Paid to Counties	
SEWER LIENS – RECORDING AND CERTIFYING	390-5 and 6
SHERIFF	
Accident Report Fund	425-7 and 8
Buy Money	425-8
Cars Furnished by County (IC 36-2-13-10)	
Community Misdemeanant Fund	399-12; 406-5
Criminal History Information	395-4 and 5
Employment of Inmates of County Jail (IC 11-12-5-3)	
Extradition of Prisoners	397-10; 425-9
Federal Reimbursements for Housing Federal Prisoners	425-9
Handgun Licenses (IC 35-47-2-3)	402-7; 405-1; 425-6 and 7
Inmate Trust Fund	425-3 and 4; 431- 2; 435-2 and 3
Jail Booking Fees	398-4
Jail Commissary Fund	413-10; 422-5; 425-4 and 5; 431-2
Jail Commissary Fund, Copy of Ledger to County Council	412-5; 426-5
Matrons - County Jail (IC 36-8-10-5)	
Meals for Prisoners (IC 36-8-10-7)	
Allowances	392-12; 395-10; 399-41; 403-8; 407-5; 408-9; 413-10; 417-15; 425-12; 430-11; 435-7 393-14 and 15
Medical Care for Inmates	
Merit Boards (IC 36-8-10-3)	
Mileage - Except Return of Fugitives (See County Officers)	
Pension Plan (IC 36-8-10-12)	
Questions from 2021 Virtual Workshop Session	429-15 thru 20
Returning Prisoners - Allowance for (IC 35-33-14-3)	
Salaries (See Salaries and Wages)	
Salary Contracts (IC 36-2-13-2.5)	
Service of Process Fees	
Social Security Incentive Payments to Counties	409-4; 425-9
Telephone Fees	425-8
Uniforms Furnished by County (IC 36-8-10-4)	
Vehicle Inspection Fund	400-2 thru 4; 425-3
SICK LEAVE	
Law (IC 5-10-6-1)	411-4
SINGLE AUDIT (A-133)	395-5 thru 8
SMALL CLAIMS CASES – TRAIL BY JURY	413-4
SMALL CLAIMS PROCEEDINGS - APPEARANCE BY LEGAL COUNSEL FOR COPORATIONS (Small Claims Rule 8)	408-3

SOCIAL SECURITY

Rate 2014	391-2
Rate 2015	394-2
Rate 2016	398-2
Rate 2017	402-2
Rate 2018	407-3
Rate 2020	417-2
Rate 2021	424-2
Rate 2022	429-2
Rate 2023	434-2
Verification	419-14

SOIL AND WATER CONSERVATION DISTRICTS

Employees	431-6
Expenses	432-2

SOLID WASTE DISPOSAL (IC 36-9-30)

Solid Waste Management Districts	
State Solid Waste Management Fees	422-6 thru 7
Solid Waste Collection and Disposal	399-4

SPECIAL JUDGES (See Courts)

SPECIAL PROSECUTOR

STATE EMPLOYEES

Garnishments of Wages to Pay Child Support and Small Claims Judgments	403-4
--	-------

STATE DEPARTMENT OF CORRECTIONS HOUSING REIMBURSEMENTS 392-7; 407-5

STATE GAMING FUND – REVENUE SHARING 390-11

STATE GRANTS 407-8

STATE OWNED LAND

Removal of Taxes (IC 6-1.1-36-7)

STATE REVOLVING FUND 395-9

STATEMENT OF WAGES AND COMPENSATION - PUBLICATION (IC 36-2-2-19) 391-3; 394-2;
398-2; 402-3;
407-3; 417-2;
424-3; 429-2;
434-2

STATEMENT OF RECEIPTS AND DISBURSEMENTS - PUBLICATION (IC 36-2-2-19) 407-3

SUPERINTENDENT OF SCHOOLS

Election (IC 20-23-2-1)

SURETY BONDS

SURPLUS TAX (See Taxation)

SURVEYOR

Compensation (IC 36-2-12-15)	393-4 and 5
Corner Perpetuation Fund (IC 36-2-12-11)	
Mileage (See County Officers)	

TAX ADJUSTMENT BOARD

Appointment of Members (IC 6-1.1-29-1 and 2)
Family and Children Fund Rate (IC 6-1.1-18-3)

395-3

TAXATION

Appeals on Assessments, Handling
Property Affected by Disaster (IC 6-1.1-4-11)
Registration Notice Failure to File [IC 6-1.1-5-15(g)]
Rehabilitated Property (IC 6-1.1-12-18 to
IC 6-1.1-12-25)

390-7 and 8

Weed Cutting
Cancellation of Taxes (IC 6-1.1-36-7)
Certificate of Error (IC 6-1.1-15-12)
Certificate of Payment - Issuance of License (IC 25-1-1-1)
Collecting Agents - Banks (IC 36-2-10-19)
Computer Accounting System - Approval of (IC 5-11-12-1)
Death and Mortgage Release Lists (IC 16-37-3-9)
(IC 36-2-11-24)

432-4

Delinquent Tax
Governmental Officers and Employees
(IC 6-1.1-22-14 to 6-1.1-22-17)
Include on Current Tax Statement (IC 6-1.1-22-8)
Public Utilities
Tax Judgments - Calculation of Interest Rates

424-5

390-3

394-3

403-7, 412-6

Dog Tax (See Dog Tax)

Duplicates

Delivery to Treasurer by March 1 (IC 6-1.1-22-3)
Economic Development Income Tax
Excise Tax Accounting

392-8 and 9;
393-11 thru 13;
429-7 and 8

Levies and Rates

Notice by County Auditor to Governmental Units
Tax Adjustment Board (See Tax Adjustment Board)
See Also Cumulative Funds

407-12

Liability Under Twenty-Five Dollars (\$25.00)

402-5

Local Income Tax (LIT)

400-2;
406-5 thru 6;
409-6 thru 7;
425-10
430-7

Minimum Tax Bills

Mobile Homes (IC 6-1.1-7-1)

NSF Checks

397-8 and 9

398-6 and 7

Period for Payment of Taxes (IC 6-1.1-7-7 and
IC 6-1.1-22-9)

Postponement to Next Day Where Last Collection or
Return Date Falls on Saturday, Sunday or Holiday
(IC 6-1.1-37-10)

Professional Appraisers (IC 6-1.1-4-17 to IC 6-1.1-4-20)
Property Acquired by School Corporation
Property Tax Replacement Credit and CVET Distributions
Real Estate Transfers (IC 6-1.1-5-4)
Reassessment Fund (IC 6-1.1-4-27.5 and IC 6-1.1-4-28.5)

407-11

Refunds of Tax

Erroneous Tax - Basis - Claim Form
Interest on Refunds (IC 6-1.1-26-5)

407-11

391-7

Returns - Failure to File - Penalties (IC 6-1.1-37-7
and IC 6-1.1-37-9)

TAXATION - (Continued)

Settlements

Advance - Limit on - Procedure	397-9 and 10
Certification of Collections by Treasurer (IC 6-1.1-27-2)	
Fall Taxes Collected Before May 10	407-4
Sewer Charges - Collection of Delinquent Assessments	
Statements - Mailing by Treasurer (IC 6-1.1-22-8)	
State Owned Lands - Cancellation of Tax (IC 6-1.1-36-7)	
Surplus Tax Fund	391-5; 403-4, 411-3; 413-5 and 6
Tax Judgements – Distributions of Interest and Penalty	403-7; 412-6
Transfers (See Transfer Books)	

TAX INCREMENT FINANCING - STATE BOARD OF ACCOUNTS PROGRAM

Redevelopment Commission Funds	398-5 and 6
--------------------------------	-------------

TAX SALES

Auditor's Bid for County	
Sale of Property Acquired (See County Owned Property)	
Auditor's Duties Prior to Sale	397-3 thru 5; 420-9 thru 10
Erroneous Sale - Refunds	397-5; 420-10
Failure to Pay Bid	397-5; 420-10
General Article	420-9 thru 11
Invalid Tax Sale - Refund of Purchase Money	407-10
Minimum Sales Price	
Partial Payments	393-15; 397-3; 420-10 thru 11
Record of Tax Sales (IC 6-1.1-24-1)	393-6 and 7; 420-11
Redemption - Period and Amounts Payable (IC 6-1.1-25-1 and IC 6-1.1-25-2)	
Tax Sale Surplus Fund	401-6

TEMPORARY LOANS

Law (IC 36-2-6-18)	
Loans (Advances) Between Funds (IC 36-1-8-4)	407-7 and 8

TIMELY FILING OF REQUIRED REPORTS

	429-2 and 3
--	-------------

TITLE IV-D

Incentive Payments	435-4
Private Collection Agency (PCA) Funds	404-4

TORNADO/FLOOD DISASTER RELIEF FUNDS - ACCOUNTING PROCEDURES

	420-4
--	-------

TOWNSHIP TRUSTEE

Salaries (IC 36-6-6-10)	
-------------------------	--

TRANSFERS BETWEEN FUNDS

	435-5
--	-------

TRANSFER BOOKS

Transfer of Property - Tax Identification Numbers (IC 36-2-9-18)	
---	--

TRANSIENT MERCHANTS LICENSE

	401-7 thru 10
--	---------------

TRAVEL EXPENSE

Mileage Claims	399-13
Reimbursements	393-10; 399-12
Sales tax for lodging	395-8
State Called Meetings	430-3 and 4
State Rates	399-12

TREASURER

Embossed Seal	404-2
Mileage (See County Officers)	
Monthly Report	402-5
Processing Insufficient funds checks	398-6 and 7
Depository's Certificate of Balances – Monthly Financial Reports (IC 36-2-10-16)	
Questions from 2013 Annual Conference	390-13 thru 20
Questions from 2014 Annual Conference	393-38 thru 44
Questions from 2015 Annual Conference	399-27 thru 33
Questions from 2016 Annual Conference	401-17 thru 20
Questions from 2017 Annual Conference	406-8 thru 13
Questions from 2018 Annual Conference	412-12 thru 15
Questions from 2019 Annual Conference	416-11 thru 12
Questions from 2020 Virtual Conference	422-12 thru 14
Questions from 2022 Annual Conference	432-9
Salaries (See Salaries and Wages)	

TUBERCULOSIS PATIENTS

Care and Treatment - Payment of Cost (IC 16-24-1-21 thru 23)	
--	--

UNCLAIMED PROPERTY	407-6; 428-10
--------------------	---------------

UNCLAIMED WARRANTS (See Warrants)

UNDERGROUND STORAGE TANK (IC 13-23-2)

UNEMPLOYMENT CLAIMS	422-9
---------------------	-------

UNIFORM ELECTRONIC TRANSACTIONS ACT	420-9
-------------------------------------	-------

UNITED STATES SECURITIES

Investments in (See Public Funds)	
-----------------------------------	--

VACATION AND SICK LEAVE OF EMPLOYEES

Breaks for Expressing Milk	426-5
Law (IC 5-10-6-1)	
Written Policy	411-4; 426-5

VEHICLE INSPECTION FUND	419-5
-------------------------	-------

VETERANS' BURIAL ALLOWANCES (See Burial of Members of
Armed Forces)

VETERANS' FREE PEDDLER'S LICENSES

Free (IC 25-25-2-1)	
---------------------	--

VOTING PLACES, NOTICE OF	419-4
--------------------------	-------

INDEX TO THE COUNTY BULLETIN - Page 24

Bulletin

WAR MEMORIALS

[405-1](#)

WARRANTS

Outstanding - Cancellation of

[394-5; 395-4;
424-3 thru 4](#)

Returned Checks

[413-4](#)

WEED CUTTING

[390-7 and 8](#)

WEIGHTS AND MEASURES INSPECTOR

Compensation and Expense (IC 24-6-3-3)

[393-2](#)

WHEEL AND SURTAX

[403-6](#)

YEAR END DUTIES

[411-2; 434-3 & 4;](#)

YOUTUBE CHANNEL

[419-11](#)